

~~CONFIDENTIAL~~

1 MAY 1961

MEMORANDUM FOR: Chief, Fiscal Division
Chief, Finance Division

SUBJECT : Reporting Procedure for Health Benefits,
Group Life Insurance, and Civil Service
Retirement

REFERENCES : (a) Letter from CSC, dated 31 January 1961
to Insurance Officers, subject: Revised
Instructions - Group Life Insurance
Withholdings and Contributions

(b) Comptroller Instruction No. 87, dated
17 June 1960, subject: Federal Employees
Health Benefits Program, Accounting
Procedures

1. This memorandum provides instructions on reports and remittances to the CSC for health benefits, group life insurance, and civil service retirement effective with the first payroll paid in April 1961, based in part on reference (a). The instructions in this memorandum shall be followed until they are made a part of appropriate Comptroller Instructions and the Fiscal Division's Chart of Accounts.

2. The procedures in reference (b) relating to GEHA are not affected or changed in any way by this memorandum.

3. Based upon discussions held with the Civil Service Commission:

a. The Commission has waived the requirement on the SF 2612 submitted in the name of the Agency that numbers of employees be shown for group life insurance and retirement. The Agency's SF 2612, therefore, will reflect periodically only the number of employees enrolled in health plans other than GEHA. A separate SF 2612 for [redacted] will be submitted to the Commission

25X1A6b

DOC	REV DATE 20 0581	BY 029105
ORIG COMP	38	TYPE 01
ORIG CLASS	5	REV CLASS C
JUN 1961	200160001-2	AUTH 10-2

**SUBJECT : Reporting Procedure for Health Benefits,
Group Life Insurance, and Civil Service
Retirement**

and will show periodically the numbers of employees as required for the health plan other than GEHA, group life insurance, and retirement.

b. The Commission has assured the Agency that difficulties will not result from the difference at the end of each year between the retirement reported to CSC on SF 2812 and the retirement reported on SF 2807-2, Annual Summary Retirement Fund Transactions, which also will include retirement funds reported to the Commission on separate SF 2812's. A separate annual report is not made on retirement transactions. No change is required to the current Agency procedures for scheduling individual retirement records to the Commission. Annual summaries similar to SF 2807-2 are not required on either health benefits or group life insurance funds.

4. Changes in procedures required based on reference (a) and the foregoing discussions are set forth below:

a. The Fiscal Division shall:

(1) Credit withholdings and Agency contributions for health plans other than GEHA to general ledger account No. 312.2, Due to U. S. Civil Service Commission - Federal Health Benefits Withholdings and Contributions, and maintain subsidiary accounts as provided in paragraph 4a(2) of reference (b), applicable to each enrollment code.

(2) Credit withholdings and Agency contributions for group life insurance to general ledger account No. 310.4, Due to U. S. Civil Service Commission - Federal Group Life Insurance Withholdings and Contributions.

(3) Credit withholdings and Agency contributions for civil service retirement to general ledger account No. 310.1, Due to U. S. Civil Service Commission - Retirement Withholding and Agency Contributions.

**SUBJECT : Reporting Procedure for Health Benefits,
Group Life Insurance, and Civil Service
Retirement**

- (4) Prepare a SF 2812 in the name of the Agency each biweekly period and report amounts for health benefits other than GEHA, group life insurance, and civil service retirement applicable to vouchered funds payrolls for the biweekly period PLUS any credit balances in general ledger accounts Nos. 310.1 and 310.4 on behalf of [REDACTED] and confidential funds payrolls; obtain a Treasury check(s) payable to the CSC, dated the same day as the paychecks for the biweekly pay period when practicable, for the total of all amounts shown by the SF 2812; credit the total amount transmitted to the CSC to general ledger account No. 106, and debit the amount, as appropriate, to general ledger account Nos. 310.1, 310.4, and 312.2.
- (5) Transmit the SF 2812 and Treasury check(s) to the CSC as soon as possible after the payday for the period being reported.
- (6) Deposit checks received from Finance Division for confidential funds payroll withholdings and Agency contributions for group life insurance and retirement; debit general ledger account No. 106 and credit general ledger accounts Nos. 310.1 and 310.4, as appropriate.
- (7) Each biweekly pay period prepare for [REDACTED] a SF 2812 in the name of the base, showing the amounts for the period for health insurance, group life insurance, and retirement and, as required, personnel statistics on each item reported; compare the amounts on the SF 2812 with the amounts on the transfer of accountability (T/A) and prepare a posting voucher for the [REDACTED] payroll to credit these amounts to general ledger accounts Nos. 310.1, 310.4, and 312.2; obtain a Treasury check payable to the CSC for the total amount on the SF 2812; transmit the report with the [REDACTED]

SUBJECT

**: Reporting Procedure for Health Benefits,
Group Life Insurance, and Civil Service
Retirement**

25X1A6b

- (8) Prepare the SF 2807-2, Annual Summary Retirement Fund Transactions, as heretofore, to include Agency and [REDACTED] retirement transactions for the calendar year; handcarry the SF 2807-2 to cleared CSC personnel in the Office of the Chief Accountant for secure processing as indicated in paragraph 3b above.
- (9) Prepare supplemental SF 2812's when necessary, especially at the end of a calendar year to report and transmit to the Commission additional funds essential to annual reconciliations; assign the next report number to the supplemental report although the pay periods are not in the same sequence as the report numbers; mark the SF 2812 with "SUPPLEMENT".

b. The Finance Division shall:

Transmit to Fiscal Division each month a check for the confidential funds payroll withholdings and Agency contributions for group life insurance and civil service retirement and an original and one copy of a transmittal memorandum indicating the breakdown of the amount transmitted.

25X1A9a

[REDACTED]
Deputy Comptroller

Attachments:

**New General Ledger Accounts
S10.1 and S10.4**

Distribution:

**Orig. & 1 - Addressee
1 - Finance Division
1 - Deputy Comptroller
1 - TAS Subject (File M-410
CR M-220
M-245)
1 - TAS Reading
1 - TAS Chrono**

25X1A9a

TAS: [REDACTED] :agb(24 April 1961)